

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

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12/16/06 B Wride	4.00 Review correspondence regarding evidence for confirmation hearing (.5); review exhibits prepared by S. Smith to determine which cases should be submitted regarding evidence and confirmation hearing (2.0); prepare errata to Allison declaration and circulate to counsel (1.5).
12/17/06 P Hunt	.60 Read Committee correspondence regarding confirmation issues (.6).
12/17/06 A Jarvis	.40 Correspondence with Compass and client on executory contracts to be rejected.
12/17/06 A Jarvis	1.30 Telephone conference with BMC regarding voting tabulations.
12/17/06 A Jarvis	.80 Correspondence with client and committees regarding voting tabulations, voting issues.
12/17/06 A Jarvis	10.40 Review objections, case law, analyze and prepare for hearing on confirmation.
12/17/06 S Strong	2.00 Review and analysis of latest balloting report from BMC (0.3); participate in conference call with J. Miller and S. Kjonvedt of BMC and A. W. Jarvis regarding same (1.7).
12/18/06 S Cummings	.90 Review of recent filings entered on court docket.
12/18/06 S Cummings	1.00 Review of updated voting tabulations summaries.
12/18/06 P Hunt	8.60 Read correspondence to and from Committee regarding disbursing agent agreements (.3); draft USA Commercial Mortgage disbursing agent agreement (1.2); draft First Trust Deed Fund disbursement agent agreement, including review and incorporation of plan provisions relevant to same (2.6); draft USA Securities disbursing agent agreement (.5); draft USA Realty disbursing agent agreement (.5); conference with M. Wallace regarding same (.1); email to

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Committee regarding same (.3); telephone conference with M. Wallace regarding same (.1); revise FTDF disbursing agent agreement with comments from M. Wallace (.3); telephone conference with M. Wallace regarding additional FTDF comments (.1); incorporate FTDF comments (.1); revise USACM agreement with S. Freeman's comments (.3); revise notice of filing of disbursing agent agreements and finalize same (.5); email to Committees regarding same (.1); email regarding filing same (.1); read emails from UCC Committee regarding additional comments on agent agreements (.2); telephone conference with L. Schwartz regarding filing of disbursing agent agreements and revision of notice of filing per UCC comments (.2); email to S. Freeman regarding disbursing agent agreements (.3); review S. Freeman's comments regarding same (.6); read email from S. Freeman regarding disbursing agent agreement and telephone conference with same (.2).

12/18/06 A Jarvis	.50 Correspondence on voting issues.
12/18/06 A Jarvis	1.40 Prepare for confirmation hearing, prepare exhibits regarding prepaid interest issues.
12/18/06 A Jarvis	2.80 Review objections, case law in preparation for confirmation hearing.
12/18/06 A Jarvis	1.50 Review objections, case law in preparation for confirmation hearing.
12/18/06 A Jarvis	7.60 Review objections, caselaw and outline arguments in preparation for confirmation hearing.
12/18/06 B Kotter.	4.00 Draft Notice of filing for disbursing agent (.4) and for filing of 2004 examination transcripts (.5); e-mail to local counsel for filing (.2); assist in gathering document and hearing binders for confirmation hearing (1.2); draft revised schedule of executory contracts (.8); review final voting affidavit (.4); assist in filing disbursing agent agreements (.2); phone call with local counsel regarding filings and confirmation hearing (.4); e-mail

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exchange with A. W. Jarvis regarding hearing preparation (.3).

12/18/06 E Monson	2.00	Participate in meeting with committee counsel to prepare for confirmation hearing.
12/18/06 E Monson	3.80	Assist in Debtors' preparations for confirmation hearing.
12/18/06 S Strong	.50	Follow-up on errata to Allison declaration (0.2); review errata and exhibit (0.2); email to local counsel transmitting same with filing instructions (0.1).
12/18/06 S Strong	.80	Review and analysis of signed balloting report of BMC (0.8).
12/18/06 S Strong	.30	Review BMCs declaration regarding service of solicitation documents (0.3).
12/18/06 S Strong	.40	Work on revised executory contracts schedule needed (0.3); review prior notice of filing of executory contracts to be assumed (0.1).
12/18/06 S Strong	.90	Analyze Standard Propertys position on reservation of rights under Plan (0.1); email to committees regarding same (0.1); review responses from committees regarding same (0.1); email to G. Davis of Compass regarding same (0.1); telephone conference with A. Brumby of SP regarding same (0.3); review response of G. Davis regarding same (0.1); further telephone conference with A. Brumby regarding same (0.1).
12/18/06 S Strong	.20	Exchange emails with S. Ostrow regarding Libertys withdrawal of R. 3018 motion (0.1); exchange emails with R. Charles regarding Libertys withdrawal of plan objection based on agreed clarifying language (0.1).
12/18/06 S Strong	.80	Exchange emails with J. Chubb regarding debtors objection to Kehl claims and negotiation of temporary allowance for voting purposes of Kehl-related claims (0.6); exchange follow-up emails with J. Chubb to confirm agreement regarding same (0.2).

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12/18/06 S Strong	1.70 Analysis of confirmation objections and issues (1.7).
12/18/06 S Strong	1.00 Meet with T. Allison, S. Smith, J. Atkinson, A. W. Jarvis and E. A. Monson to discuss confirmation issues and arguments for tomorrows hearing (1.).
12/18/06 S Strong	.30 Follow-up on Kehl claims and ballots (0.2); review email with details regarding same (0.1).
12/18/06 S Strong	.60 Review current draft of proposed findings and order regarding confirmation (0.4); email to A. Parlen regarding PBGC, Standard Property, and Liberty Bank confirmation objections and clarifications requested (0.2).
12/18/06 S Strong	.30 Follow-up on filing of disbursement agency agreements (0.3).
12/18/06 S Strong	2.70 Prepare evidentiary documents for confirmation hearing tomorrow (2.7).
12/18/06 B Wride	9.20 Finalize and file errata to Allison declaration (1.3); prepare outline of legal argument regarding prepaid interest for confirmation hearing (3.9); gather evidence and documents for use at confirmation hearing (2.0); review prior Allison declarations in connection with objections to confirmation hearing (2.0).
12/18/06 C Hurst	3.90 Assist with final preparation for confirmation hearing (pulling case cites; preparing, updating hearing binders).
12/19/06 S Cummings	.80 Continued review and analysis of recent bankruptcy court filings.
12/19/06 P Hunt	.70 Review final correspondence on plan confirmation issues (.5); plan follow-up on provisions dealing with retention of documents necessary for SEC (.2).
12/19/06 A Jarvis	1.50 Prepare arguments and exhibits for confirmation hearing.
12/19/06 A Jarvis	9.00 Attend and argue at confirmation hearing.

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12/19/06 A Jarvis	1.00 Correspondence regarding plan confirmation issues, order.
12/19/06 A Jarvis	5.60 Research caselaw on procedural issues and prepare arguments for confirmation.
12/19/06 B Kotter	4.30 Follow-up on service declaration (.4); e-mail local counsel to correct docket filing (.2); review proposed order and findings and conclusion (1.4); e-mail to A. Parlen with comments on the proposed order (.6); e-mail exchange with A. Parlen regarding language in proposed order (.3); continued review of Order (1.4).
12/19/06 E Monson	7.50 Attend confirmation hearing.
12/19/06 E Monson	.50 Additional discussions with client regarding confirmation hearing.
12/19/06 E Monson	.60 Assist in preparations for hearing.
12/19/06 E Monson	1.70 Participate in Trust hearing meeting with Committee counsel.
12/19/06 S Strong	.60 Review BMCs affidavit of service regarding plan solicitation documents and attached exhibits (0.6).
12/19/06 S Strong	.30 Telephone conference with A. Brumby regarding confirmation hearings schedule and SPDs limited objection to confirmation (0.3).
12/19/06 S Strong	.40 Review proposed confirmation order and language to resolve certain limited objections (0.4).
12/19/06 S Strong	1.60 Assist in preparations for confirmation hearings (1.6).
12/19/06 S Strong	7.80 Attend and assist at hearings on plan confirmation and related matters (7.8).
12/19/06 S Strong	.20 Exchange emails with J. Miller regarding solicitation costs (.2).
12/19/06 S Strong	1.30 Assist in continuing preparations regarding issues and strategies for tomorrows continued hearing on plan confirmation (1.3).

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12/19/06 S Strong	3.40 Work on issues to research for supplemental confirmation arguments to present at tomorrows continued confirmation hearing (0.3); conduct legal research of various supplemental plan confirmation issues (3.1).
12/19/06 S Strong	.70 Review revised drafts of proposed findings and proposed confirmation order (.7).
12/19/06 B Wride	2.00 Gather evidence regarding prepaid interest for continuation of confirmation hearing.
12/20/06 S Cummings	.50 Continued analysis of attorney-client privilege issues.
12/20/06 S Cummings	.50 Continued review and analysis of recent bankruptcy court filings.
12/20/06 P Hunt	.30 Read and analyze Committee correspondence on document custody issues (.3).
12/20/06 P Hunt	2.60 Read correspondence on confirmation order issues and respond to same (.5); work on disbursing agent issues and confirmation order issues (.5); revise confirmation order and findings and comment on same (1.6)
12/20/06 A Jarvis	2.70 Prepare for additional argument for confirmation hearing.
12/20/06 A Jarvis	2.00 Attend confirmation hearing and discussions thereafter.
12/20/06 A Jarvis	.70 Work on order and findings of fact and conclusions of law for confirmation.
12/20/06 A Jarvis	2.90 Work on order and findings of fact and conclusions of law for confirmation and conference with S. Smith regarding same.
12/20/06 A Jarvis	2.40 Finish comments on order and findings of fact and conclusions of law and draft memo, correspondence regarding same.

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12/20/06 B Kotter	2.20 Follow-up on plan issues arising out of hearing (.6); e-mail A. Parlen to obtain copy of draft order (.1); review order (.8); draft e-mail to BMC requesting revised balloting report (.4); phone call and follow up e-mail with C. Pajak regarding T. Allison declaration for proposed order (.3).
12/20/06 E Monson	1.00 Assist in preparations for continued confirmation hearing.
12/20/06 E Monson	1.70 Attend continued confirmation hearing.
12/20/06 E Monson	2.00 Work on follow up conference issues, including issues relating to conference order.
12/20/06 S Strong	1.80 Prepare supplemental arguments and materials for continued hearing on confirmation (1.8).
12/20/06 S Strong	1.10 Review and edit proposed order regarding confirmation (0.8); review email from C. Pajak regarding same (0.1); telephone conference with C. Pajak regarding same (0.2).
12/20/06 S Strong	.40 Preparations for continued hearing on confirmation (.4).
12/20/06 S Strong	1.80 Attend and participant in continued hearing and rulings on confirmation of plan, including negotiations with PBGC regarding confirmation issue (1.8).
12/20/06 S Strong	1.20 Analysis of confirmation ruling and relating issues for proposed order regarding same (1.2).
12/20/06 S Strong	1.10 Participate in hearing on D. Bunch rule 3018 motion regarding plan ballot (0.7); analyze same (0.4).
12/20/06 S Strong	1.60 Further analysis of confirmation ruling, issues for proposed order and finding, and transition issues.
12/20/06 S Strong	.60 Further analysis of Rule 3018 issues (0.6).
12/21/06 S Cummings	2.60 Preparation of supplemental affidavit of BMC.

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12/21/06 P Hunt	1.10 Read correspondence regarding confirmation order (.5); conference call with Committees regarding plan confirmation order (left early) (.6).
12/21/06 P Hunt	7.90 Read and comment on confirmation order issues (.5); correspondence regarding disbursing agent agreements (.5); read multiple emails from Committees on disbursing agent agreements (.5); revise disbursing agent agreements with comments from Committees (1.3); draft notice of filing of disbursing agent agreements (.7); emails to Committees regarding same (.4); conference with S. Freeman regarding same (.1); further edits to disbursing agent agreements with S. Freeman and FTDF Committee comments (2.7); revise notice of filing regarding disbursing agent agreements (.2); correspondence with Committees regarding same (.4); conferences with L. Schwartz's office regarding notice of filing and disbursing agent agreements (.2); review correspondence from S. Freeman regarding disbursing agent agreements and filing and respond to same (.3); conference with L. Schwartz's office regarding same (.1).
12/21/06 A Jarvis	1.00 Review confirmation order and comment on same.
12/21/06 A Jarvis	2.50 Conference call with Committees on comments to confirmation order.
12/21/06 A Jarvis	.40 Correspondence on disbursing agent agreements.
12/21/06 A Jarvis	.30 Correspondence on Lerin Hills.
12/21/06 A Jarvis	.30 Correspondence on disbursing agent agreements.
12/21/06 B Kotter	.70 Phone call with J. Reed regarding APA (.2); locate and e-mail final signed APA (.3); review docket to confirm proper filing (.2).
12/21/06 B Kotter	.30 Review e-mail exchange on various alternative balloting scenarios from BMC.
12/21/06 E Monson	1.10 Review numerous e-mails regarding issues involving confirmation order.

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12/21/06 S Strong	1.60 Further analysis of balloting on Plan (0.6); exchange emails with J. Miller regarding same (0.1); analyze need regarding revised balloting report (0.3); draft email to committees regarding same (0.2); review and edit draft of supplement affidavit regarding balloting (0.4).
12/21/06 S Strong	.80 Review and analysis of drafts of proposed findings and order regarding confirmation of plan (.8).
12/21/06 S Strong	.80 Review and analysis of drafts of disbursing agency agreements and related emails (0.8).
12/21/06 S Strong	1.60 Review revised drafts of proposed findings and order regarding confirmation (0.6); telephone conference with J. McPherson regarding courts order shortening objection period for proposed order and related matters (0.4); review prior drafts of same and prepare redline for circulation to all objectors and other parties in interest (0.3); exchange emails with J. McPherson regarding same (0.1); exchange emails with L. Dorsey regarding circulation of proposed findings and order (0.1); review email circulating same (0.1).
12/21/06 B Wride	2.80 Gather and organize legal research documents for any possible appeal.
12/22/06 P Hunt	1.30 Read and respond to correspondence regarding disbursing agent agreements (.6); revise agreement with S. Freeman's comments (.2); further review of correspondence regarding same (.5).
12/22/06 P Hunt	1.90 Draft correspondence to Committees regarding filing of disbursing agent agreements (.3); edit disbursing agent agreements and filing notice with final comments (.8); finalize same for filing (.5); arrange for filing with local counsel (.3).
12/22/06 A Jarvis	.40 Correspondence on disbursing agent agreements.
12/22/06 A Jarvis	.60 Correspondence on resolution of issues in confirmation order.

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12/22/06 A Jarvis	.30 Correspondence with Compass on confirmation order.
12/22/06 A Jarvis	.30 Correspondence with Standard Properties on confirmation order.
12/22/06 A Jarvis	.40 Correspondence with client on confirmation order.
12/22/06 B Kotter	.40 Review e-mail from R. Charles with comments to prepared confirmation order (.1); review e-mails from various parties objecting to the proposed form of confirmation order (.3).
12/22/06 E Monson	.70 Review numerous e-mails regarding issues on conference order.
12/22/06 E Monson	.60 Review e-mails from M. Levinson regarding issues involving HMA Sales and sale of Royal Hotel.
12/22/06 S Strong	.60 Review and analyze email from A. Brumby regarding confirmation order language (0.4); telephone conference with G. Davis regarding same (0.2).
12/22/06 S Strong	1.30 Review various emails and edits regarding proposed confirmation order and findings (0.6); exchange voice messages with E. Karasik regarding same (0.1); telephone conference with C. Pajak regarding same (0.2); telephone conference with G. Davis regarding same (0.2); telephone conference with G. Garman regarding same (0.2).
12/22/06 S Strong	.40 Exchange emails with S. Smith regarding proposed confirmation order issues (0.2); analyze proposed order (0.2).
12/22/06 S Strong	.20 Exchange emails with J. Eggeman regarding PBCGs approval of confirmation order language (0.1); exchange emails with L. Schwartz regarding same (0.1).
12/23/06 A Jarvis	.40 Calls to A. Brumby and G. Davis regarding confirmation order and correspondence regarding same.

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12/23/06 A Jarvis	.20 Telephone conference with Standard regarding confirmation order issues.
12/23/06 A Jarvis	.20 Correspondence on disbursing agent agreements.
12/23/06 A Jarvis	.80 Correspondence on remaining issues in confirmation order, description of open issues.
12/26/06 A Jarvis	.20 Telephone calls to G. Davis regarding confirmation order.
12/26/06 A Jarvis	.40 Correspondence on confirmation order.
12/26/06 A Jarvis	.10 Telephone call to A. Brumby regarding resolutions of issues on confirmation order.
12/26/06 A Jarvis	.20 Correspondence on ADR Agreement.
12/26/06 E Monson	.20 Review additional e-mails from J. Chubb regarding direct lender supplement and ADR procedures.
12/27/06 A Jarvis	.30 Correspondence with committees and Compass regarding confirmation order.
12/27/06 A Jarvis	.40 Telephone conference with A. Brumby regarding resolution of confirmation order issues.
12/27/06 A Jarvis	.40 Conference call with committees regarding resolution of remaining issues on confirmation order.
12/27/06 A Jarvis	.40 Telephone conference with S. Smith regarding transition issues, confirmation order.
12/27/06 A Jarvis	.40 Revise confirmation order and circulate same for comment.
12/27/06 A Jarvis	.30 Correspondence with client on confirmation order.
12/27/06 A Jarvis	.30 Further correspondence on revisions to confirmation order.
12/27/06 B Kotter	.70 Review ADR Agreement procedures (.4); respond to e-mails from J. Chubb regarding ADR procedures (.3).

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12/27/06 B Kotter	.30 Review of e-mails from local counsel regarding filings and objections to proposed order.
12/27/06 E Monson	.60 Review numerous e-mails regarding confirmation order and edit proposed order.
12/27/06 E Monson	.10 Draft e-mail to J. Chubb regarding Kehl hearing.
12/28/06 A Jarvis	.70 Correspondence with Compass on confirmation order.
12/28/06 A Jarvis	.60 Correspondence with Standard Properties regarding confirmation order.
12/28/06 A Jarvis	.50 Correspondence with Committees on confirmation order.
12/28/06 A Jarvis	.50 Correspondence and review regarding changes requested by Direct Lenders Committee to confirmation order.
12/28/06 A Jarvis	.80 Draft revisions to confirmation order.
12/28/06 B Kotter	.30 Review of e-mails from local counsel providing notice of filings.
12/28/06 E Monson	.50 Work on changes to confirmation order.
12/29/06 A Jarvis	.50 Telephone call with Andy Brumby regarding resolution of Standard Development issues with confirmation order and correspondence regarding same.
12/29/06 A Jarvis	.60 Correspondence with committees on confirmation order.
12/29/06 A Jarvis	.60 Correspondence with Compass regarding resolution of issues with Standard Development on confirmation order.
12/29/06 A Jarvis	.20 Correspondence on transcript of confirmation hearing.
12/29/06 A Jarvis	1.00 Preparation of final confirmation order and revise for circulation.

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12/29/06 A Jarvis	.60	Correspondence with S. Smith regarding release issues in confirmation order.
12/29/06 A Jarvis	.50	Correspondence with Committees regarding release issues.
12/29/06 A Jarvis	.20	Correspondence with Compass on final confirmation order.
12/29/06 A Jarvis	.40	Correspondence with Committees on final confirmation order.
12/29/06 A Jarvis	.40	Correspondence regarding circulation and filing of final confirmation order.
12/29/06 A Jarvis	.50	Further correspondence with Compass on direct lender issues, circulation of confirmation order.
12/29/06 A Jarvis	.20	Correspondence with Standard Development on final confirmation order.
12/29/06 A Jarvis	.30	Correspondence with L. Schwartzer regarding circulation of findings.
12/29/06 B Wride	1.00	Organize legal research for appeal purposes.
12/30/06 A Jarvis	.50	Correspondence with client on direct lender issues.
12/30/06 A Jarvis	.40	Correspondence with co-counsel regarding circulation of revised findings.
12/30/06 A Jarvis	.20	Correspondence regarding circulation of revised findings.
12/31/06 A Jarvis	.30	Correspondence on filing of revised findings.
TOTAL FOR LEGAL SERVICES RENDERED		\$157,632.00

“Exhibit K-10”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

FACSIMILE NO. (801) 532-7543

FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

January 19, 2007
Invoice No. 357355

For Legal Services Rendered Through December 31, 2006

Matter No. 34585-00013

Tax Issues

12/01/06 K Applegate	.60	Research on the liquidating trust and tax consequences (.1); obtain documents requested by KPMG on engagement of professionals (.3); forward and discuss with KPMG (.2).
12/04/06 K Applegate	1.90	Calls to KPMG on the opinion letter for writing down the bad loans to obtain ordinary losses (.7); obtain documents to send to KPMG on providing profession service and discuss with associate (.8); continued calls to KPMG on required information (.4).
12/05/06 K Applegate	1.20	Telephone calls with KPMG on the engagement letter (.6); review affidavit and list of creditors (.4); telephone calls to BCM for KPMG (.2).
12/06/06 K Applegate	.30	Work with KPMG on the opinion letter.
12/07/06 K Applegate	1.10	Discussion with G. T. Snow on need for a formal opinion (.3); send various e-mails on tax opinion (.2); telephone calls to KPMG (.2); research Circular 230 (.3); begin review of additional PBGC objections (.1).
12/08/06 K Applegate	1.30	Meeting with KPMG on the formal memorandum (.9); follow-up on memo (.4).

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12/12/06 K Applegate	.30 Evaluate status of KPMG legal counsel.
12/13/06 K Applegate	.40 Telephone calls to KPMG on the opinion letter.
12/14/06 K Applegate	.30 Respond to e-mails on KPMG project (.3).
12/15/06 K Applegate	.20 Work with KPMG on the formal opinion.
12/27/06 A Jarvis	.70 Correspondence on tax issues.

TOTAL FOR LEGAL SERVICES RENDERED

\$2,082.50

“Exhibit K-11”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

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FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

January 19, 2007
Invoice No. 357357

For Legal Services Rendered Through December 31, 2006

Matter No. 34585-00015

Travel Time

12/05/06	A Brinkerhoff	3.50	Travel to Las Vegas (3.5).
12/05/06	E Monson	4.00	Travel from Salt Lake to Las Vegas.
12/05/06	B Wride	8.20	Travel to (3.7) and from Las Vegas (4.4) for meeting with S. Smith.
12/06/06	M Pugsley	6.00	Travel time to (3.3) and from Las Vegas (2.7).
12/06/06	S Strong	2.90	Travel from SLC to Las Vegas for meetings, hearing, and auction (2.9).
12/06/06	S Waterman	2.20	Travel to Las Vegas.
12/07/06	S Strong	2.20	Return travel from Las Vegas to SLC (non-working portion) (2.2).
12/07/06	S Waterman	2.90	Travel to Salt Lake from Las Vegas (non-working portion).
12/08/06	A Brinkerhoff	3.80	Travel from Las Vegas to Salt Lake City (3.8).
12/08/06	E Monson	5.50	Travel from Las Vegas to Salt Lake.
12/14/06	M Pugsley	6.00	Travel to (3.1) and from Las Vegas (2.9).

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12/18/06 A Jarvis	2.00 Travel from Salt Lake City to Las Vegas for hearing.
12/18/06 E Monson	5.00 Travel to Las Vegas.
12/18/06 S Strong	3.30 Travel from SLC to Las Vegas for confirmation hearings (flight delayed -- non-working portion of travel time) (3.3).
12/19/06 A Jarvis	.50 Travel to court for hearing.
12/19/06 A Jarvis	.50 Travel from court after hearing.
12/20/06 A Jarvis	.50 Travel to confirmation hearing.
12/20/06 A Jarvis	.50 Travel to offices after hearing.
12/20/06 S Strong	2.50 Return travel from Las Vegas to SLC after hearings (non-billable portion) (2.5).
12/22/06 A Jarvis	4.00 Travel from Las Vegas to Salt Lake City after hearing.
12/22/06 E Monson	4.00 Travel back to Salt Lake City from Las Vegas after confirmation hearing (4.0).

TOTAL FOR LEGAL SERVICES RENDERED

\$9,275.50

“Exhibit K-12”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

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Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

January 19, 2007
Invoice No. 357358

For Legal Services Rendered Through December 31, 2006

Matter No. 34585-00017

Regulatory Matters

12/01/06 A Jarvis	.20 Analyze issues regarding SEC issues.
12/01/06 M Pugsley	5.20 Conference call with Creditors committee (1.3); telephone conference with L. Dean regarding various issues (1.2); review documents for upcoming 2004 exams (1.2); conference call with Team (1.5).
12/03/06 A Jarvis	.90 Gather information requested by SEC; e-mail to M. Pugsley regarding same.
12/04/06 A Jarvis	.60 Correspondence with M. Pugsley and T. Allison regarding information requests from SEC.
12/04/06 A Jarvis	.30 Correspondence regarding SEC issues.
12/04/06 A Jarvis	.30 Correspondence on meeting with SEC.
12/04/06 M Pugsley	8.40 Correspondence with Team regarding SEC issues (.9); telephone conference with L. Dean (1.3); review Ashby Tax documents (2.6); setup meeting with SEC (.5); analyze U.S. Attorney issues (1.6); email review (1.5).
12/05/06 A Jarvis	.30 Correspondence on SEC requests for information.

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12/05/06 M Pugsley	8.80 Draft email to J. Milanowskis counsel regarding meeting in Las Vegas on December 14, 2006 (.3); prepare for meetings with U.S. Attorney (3.7); telephone conference with L. Dean regarding same (.9); review subpoenas and other filings (1.1); prepare for exams (2.8).
12/08/06 M Pugsley	3.10 Telephone conference with Griffith regarding various issues (.7); prepare for meeting with SEC (1.7); review documents regarding auction (.2); conference with M. Olson regarding bond for USA Securities (.5).
12/13/06 M Pugsley	1.30 Prepare for meetings with SEC (1.0); correspondence with L. Dean regarding same (.3).
12/14/06 A Jarvis	.20 Correspondence on meeting with SEC.
12/14/06 M Pugsley	5.90 Prepare for and attend meetings with Mesirow and SEC staff (5.9).
12/19/06 M Pugsley	2.20 Telephone conference with L. Dean regarding meeting with T. Allison (.4); work on document retention issues (1.8).
12/20/06 M Pugsley	5.70 Review proposed declaration (.4); conference call with SEC regarding T. Allison Declaration (3.8); review documents regarding transaction (1.5).
12/21/06 M Pugsley	3.20 Review Milanowski's email (2.5); work on document retention issues after confirmation (.7).

TOTAL FOR LEGAL SERVICES RENDERED

\$11,832.00

“Exhibit K-13”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

FACSIMILE NO. (801) 532-7543

FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

January 19, 2007
Invoice No. 357361

For Legal Services Rendered Through December 31, 2006

Matter No. 34585-00021

Unsecured Creditors Committee Relations

12/01/06 A Jarvis	.45 Conference call with committees regarding auction, plan, confirmation, claims issues (1.8).
12/01/06 S Strong	.43 Participate in conference call with debtors and committees professionals to discuss competing bids, plan confirmation issues, and issues concerning claims and claim objections (1.7).
12/04/06 S Strong	.23 Participate in conference call with debtors and committees professionals regarding competing bids, plan confirmation issues, and balloting issues (.9).
12/05/06 A Jarvis	.12 Conference call with committees regarding bidder qualification process (.5).
12/05/06 A Jarvis	.13 Telephone conference with Committees regarding qualification process (.5).
12/05/06 A Jarvis	.10 Draft memo to Committees regarding new development with bidder (.4).
12/05/06 S Strong	.08 Participate in conference call with debtors and committees professionals regarding competing bids and qualification process (.3).

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Debtor USA Commercial Mortgage Co., et al.

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12/06/06 A Jarvis	.10 Correspondence with Committees regarding consent to qualification of Compass upon specified modifications being made in APA (.4).
12/06/06 S Strong	.50 Participate in meeting with debtors and committees professionals regarding bidder qualifications and auction issues (1.7); further analysis regarding same (0.3).
12/06/06 S Waterman	.60 Conference with committees regarding sale hearing structure and negotiations relative thereto (2.4).
12/11/06 A Jarvis	.10 Conference call with Committees on balloting, objections to claims, Rule 3018 motions (.4).
12/11/06 A Jarvis	.13 Conference call with Committees regarding balloting issues, objections to claims, confirmation issues (.5).
12/11/06 S Strong	.28 Participate in conference call with committees and debtors professionals regarding preliminary balloting results and claims filed (0.4); participate in follow-up call with committees and debtors professionals regarding same (0.7).
12/12/06 S Strong	.28 Participate in conference call with debtors and committees professionals regarding plan confirmation issues (1.1).
12/13/06 A Jarvis	.57 Conference call with Committees on comments on confirmation and reply briefs.
12/13/06 S Strong	.28 Participate in conference call with debtors and committees professionals to review issues and coordinate efforts for confirmation brief and reply to confirmation objections (1.1).
12/14/06 S Strong	.10 Participate in conference call with debtors and committees professionals regarding status of Reply regarding confirmation (.4).
12/15/06 S Strong	.15 Participate in conference call with debtors and committees professionals regarding final edits to briefs in support of confirmation (.6).

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12/18/06 A Jarvis	.63 Meeting with committees regarding preparation for confirmation hearing (2.5).
12/18/06 S Strong	.55 Participate in meeting with debtors and committees professionals regarding confirmation issues for tomorrows hearing (2.2).
12/19/06 A Jarvis	.35 Meet with committees regarding plan confirmation issues (1.4).
12/19/06 S Strong	.38 Meet with debtors and committees counsel to discuss courts preliminary ruling on confirmation and suggested alternatives for treatment of prepaid interest as to plan objectors (1.5).
12/21/06 S Strong	.63 Participate in conference call with debtors and committees professionals regarding proposed findings and order regarding confirmation (2.5).
12/29/06 A Jarvis	.12 Conference call with Committees regarding final order, findings of fact (.5).

TOTAL FOR LEGAL SERVICES RENDERED

\$2,018.50

“Exhibit K-14”

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RAY QUINNEY & NEBEKER

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Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

January 19, 2007
Invoice No. 357362

For Legal Services Rendered Through December 31, 2006

Matter No. 34585-00022

Executory Contracts Committee Relations

12/01/06 A Jarvis	.45 Conference call with committees regarding auction, plan, confirmation, claims issues (1.8).
12/01/06 S Strong	.42 Participate in conference call with debtors and committees professionals to discuss competing bids, plan confirmation issues, and issues concerning claims and claim objections (1.7).
12/04/06 S Strong	.22 Participate in conference call with debtors and committees professionals regarding competing bids, plan confirmation issues, and balloting issues (.9).
12/05/06 A Jarvis	.10 Draft memo to Committees regarding new development with bidder (.4).
12/05/06 A Jarvis	.13 Telephone conference with Committees regarding qualification process (.5).
12/05/06 A Jarvis	.12 Conference call with committees regarding bidder qualification process (.5).
12/05/06 S Strong	.07 Participate in conference call with debtors and committees professionals regarding competing bids and qualification process (.3).

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Debtor USA Commercial Mortgage Co., et al.

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January 19, 2007

12/06/06 A Jarvis	.10 Correspondence with Committees regarding consent to qualification of Compass upon specified modifications being made in APA (.4).
12/06/06 S Strong	.50 Participate in meeting with debtors and committees professionals regarding bidder qualifications and auction issues (1.7); further analysis regarding same (0.3).
12/06/06 S Waterman	.60 Conference with committees regarding sale hearing structure and negotiations relative thereto (2.4).
12/11/06 A Jarvis	.10 Conference call with Committees on balloting, objections to claims, Rule 3018 motions (.4).
12/11/06 A Jarvis	.13 Conference call with Committees regarding balloting issues, objections to claims, confirmation issues (.5).
12/11/06 S Strong	.27 Participate in conference call with committees and debtors professionals regarding preliminary balloting results and claims filed (0.4); participate in follow-up call with committees and debtors professionals regarding same (0.7).
12/12/06 S Strong	.27 Participate in conference call with debtors and committees professionals regarding plan confirmation issues (1.1).
12/13/06 A Jarvis	.57 Conference call with Committees on comments on confirmation and reply briefs.
12/13/06 S Strong	.27 Participate in conference call with debtors and committees professionals to review issues and coordinate efforts for confirmation brief and reply to confirmation objections (1.1).
12/14/06 S Strong	.10 Participate in conference call with debtors and committees professionals regarding status of Reply regarding confirmation (.4).
12/15/06 S Strong	.15 Participate in conference call with debtors and committees professionals regarding final edits to briefs in support of confirmation (.6).

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January 19, 2007

12/18/06 A Jarvis	.63 Meeting with committees regarding preparation for confirmation hearing (2.5).
12/18/06 S Strong	.55 Participate in meeting with debtors and committees professionals regarding confirmation issues for tomorrows hearing (2.2).
12/19/06 A Jarvis	.35 Meet with committees regarding plan confirmation issues (1.4).
12/19/06 S Strong	.37 Meet with debtors and committees counsel to discuss courts preliminary ruling on confirmation and suggested alternatives for treatment of prepaid interest as to plan objectors (1.5).
12/21/06 S Strong	.62 Participate in conference call with debtors and committees professionals regarding proposed findings and order regarding confirmation (2.5).
12/29/06 A Jarvis	.70 Correspondence with Direct Lender Committee and Compass on Direct Lender/Compass issue.
12/29/06 A Jarvis	.12 Conference call with Committees regarding final order, findings of fact (.5).
12/30/06 A Jarvis	.10 Correspondence on direct lender issues.

TOTAL FOR LEGAL SERVICES RENDERED

\$2,270.50